

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0584 Missoula H S 32 Missoula

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$5,122**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	1422	8,346,479	1,871,672	1,831,159	
2006	1414	9,002,980	1,973,262	1,890,786	29,814
2007			1,989,705	1,901,030	5,122

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 656,501

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,870

Per-student amount for FY 2006----- 6,367

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	1422	8,346,479	2,726,718	5,619,761	
2006	1414	9,002,980	2,798,056	6,204,924	29,814
2007					5,122

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 585,163

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,952

Per-student amount for FY 2006----- 4,388

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

YES

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Missoula H S 0584

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Missoula Elem 0583						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1755396.00	1696828.02
			2XX	Personal Services - Employee Benefits	568805.00	521618.35
			4XX	Purchased Property Services	424.00	648.49
			5XX	Other Purchased Services	2418.00	10936.90
			6XX	Supplies and Materials	18042.00	23065.19
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	866751.00	972624.49
			2XX	Personal Services - Employee Benefits	144047.00	153163.37
			3XX	Purchased Professional and Technical Services	106790.00	142510.99
			5XX	Other Purchased Services	10965.00	10228.39
			6XX	Supplies and Materials	7604.00	9293.73
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	70313.00	113601.86
			2XX	Personal Services - Employee Benefits	9037.00	11768.98
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	1158296.00	1365970.61
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	262440.00	268336.17
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	131020.00	158887.05
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	10531.00	17127.69
District/Coop Totals					5,122,879.00	5,476,610.28

Missoula H S 0584

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1521443.00	1686662.76
			2XX	Personal Services - Employee Benefits	388807.00	396010.82
			4XX	Purchased Property Services	595.00	359.55
			5XX	Other Purchased Services	10927.00	14122.04
			6XX	Supplies and Materials	28089.00	40881.03
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	436230.00	436944.87
			2XX	Personal Services - Employee Benefits	81978.00	81024.43

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PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Missoula H S 0584						
	01	General Fund				
	280	Special Education - Local and State				
	21XX	Support Services - Students				
	3XX	Purchased Professional and Technical Services				
	5XX	Other Purchased Services				
	24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries				
	2XX	Personal Services - Employee Benefits				
	27XX	Student Transportation Services				
	5XX	Other Purchased Services				
	10	Transportation Fund				
	280	Special Education - Local and State				
	27XX	Student Transportation Services				
	5XX	Other Purchased Services				
910	5XX	Other Purchased Services				
	13	Tuition Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	5XX	Other Purchased Services				
	14	Retirement Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	2XX	Personal Services - Employee Benefits				
	21XX	Support Services - Students				
	2XX	Personal Services - Employee Benefits				
	24XX	Support Services - School Administration				
	2XX	Personal Services - Employee Benefits				
District/Coop Totals					3,223,600.00	3,526,369.76
Prime Applicant Totals					8,346,479.00	9,002,980.04